

LAMPIRAN

Uji Validitas dan reliabilitas Variabel Penerapan Transparansi Pelaporan Keuangan

Correlations

Correlations

		TPK1	TPK2	TPK3	TPK4	TPK5	TOTAL
TPK1	Pearson Correlation	1	.489**	.683**	.587**	.703**	.829**
	Sig. (2-tailed)		.002	.000	.000	.000	.000
	N	38	38	38	38	38	38
TPK2	Pearson Correlation	.489**	1	.446**	.410*	.468**	.745**
	Sig. (2-tailed)	.002		.005	.011	.003	.000
	N	38	38	38	38	38	38
TPK3	Pearson Correlation	.683**	.446**	1	.623**	.621**	.796**
	Sig. (2-tailed)	.000	.005		.000	.000	.000
	N	38	38	38	38	38	38
TPK4	Pearson Correlation	.587**	.410*	.623**	1	.736**	.814**
	Sig. (2-tailed)	.000	.011	.000		.000	.000
	N	38	38	38	38	38	38
TPK5	Pearson Correlation	.703**	.468**	.621**	.736**	1	.867**
	Sig. (2-tailed)	.000	.003	.000	.000		.000
	N	38	38	38	38	38	38
TOTAL	Pearson Correlation	.829**	.745**	.796**	.814**	.867**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	38	38	38	38	38	38

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Reliability

Scale: All VARIABLES

Case Processing Summary

		N	%
Cases	Valid	38	40.4
	Excluded ^a	56	59.6
	Total	94	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.804	6

Uji Validitas dan Reliabilitas Variabel Tekanan Eksternal

Correlations

		TE1	TE2	TE3	TE4	TE5	TE6	TOTAL
TE1	Pearson Correlation	1	,509**	,459**	,369**	,356**	,295**	,651**
	Sig. (2-tailed)		,000	,000	,000	,000	,004	,000
	N	94	94	94	94	94	94	94
TE2	Pearson Correlation	,509**	1	,229*	,251*	,274**	,142	,500**
	Sig. (2-tailed)	,000		,026	,015	,008	,171	,000
	N	94	94	94	94	94	94	94
TE3	Pearson Correlation	,459**	,229*	1	,491**	,541**	,413**	,726**
	Sig. (2-tailed)	,000	,026		,000	,000	,000	,000
	N	94	94	94	94	94	94	94
TE4	Pearson Correlation	,369**	,251*	,491**	1	,788**	,723**	,840**
	Sig. (2-tailed)	,000	,015	,000		,000	,000	,000
	N	94	94	94	94	94	94	94
TE5	Pearson Correlation	,356**	,274**	,541**	,788**	1	,794**	,872**
	Sig. (2-tailed)	,000	,008	,000	,000		,000	,000
	N	94	94	94	94	94	94	94
TE6	Pearson Correlation	,295**	,142	,413**	,723**	,794**	1	,792**
	Sig. (2-tailed)	,004	,171	,000	,000	,000		,000
	N	94	94	94	94	94	94	94
TOTAL	Pearson Correlation	,651**	,500**	,726**	,840**	,872**	,792**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	
	N	94	94	94	94	94	94	94

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	94	100,0
	Excluded ^a	0	,0
	Total	94	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,786	7

Uji Validitas dan Reliabilitas Variabel Pengendalian Internal

Correlations

Correlations

		PI1	PI2	PI3	PI4	PI5	TOTAL
PI1	Pearson Correlation	1	,456**	,411**	,383**	,501**	,696**
	Sig. (2-tailed)		,000	,000	,000	,000	,000
	N	94	94	94	94	94	94
PI2	Pearson Correlation	,456**	1	,631**	,599**	,667**	,827**
	Sig. (2-tailed)	,000		,000	,000	,000	,000
	N	94	94	94	94	94	94
PI3	Pearson Correlation	,411**	,631**	1	,634**	,708**	,835**
	Sig. (2-tailed)	,000	,000		,000	,000	,000
	N	94	94	94	94	94	94
PI4	Pearson Correlation	,383**	,599**	,634**	1	,675**	,809**
	Sig. (2-tailed)	,000	,000	,000		,000	,000
	N	94	94	94	94	94	94
PI5	Pearson Correlation	,501**	,667**	,708**	,675**	1	,873**
	Sig. (2-tailed)	,000	,000	,000	,000		,000
	N	94	94	94	94	94	94
TOTAL	Pearson Correlation	,696**	,827**	,835**	,809**	,873**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	94	94	94	94	94	94

** . Correlation is significant at the 0.01 level (2-tailed).

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	94	100,0
	Excluded ^a	0	,0
	Total	94	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,807	6

Uji Validitas dan Reliabilitas Variabel Ketidakpastian Lingkungan

Correlations

		KL1	KL2	KL3	KL4	TOTAL
KL1	Pearson Correlation	1	,637**	,123	,471**	,746**
	Sig. (2-tailed)		,000	,236	,000	,000
	N	94	94	94	94	94
KL2	Pearson Correlation	,637**	1	,072	,389**	,701**
	Sig. (2-tailed)	,000		,490	,000	,000
	N	94	94	94	94	94
KL3	Pearson Correlation	,123	,072	1	,175	,595**
	Sig. (2-tailed)	,236	,490		,091	,000
	N	94	94	94	94	94
KL4	Pearson Correlation	,471**	,389**	,175	1	,717**
	Sig. (2-tailed)	,000	,000	,091		,000
	N	94	94	94	94	94
TOTAL	Pearson Correlation	,746**	,701**	,595**	,717**	1
	Sig. (2-tailed)	,000	,000	,000	,000	
	N	94	94	94	94	94

** . Correlation is significant at the 0.01 level (2-tailed).

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	94	100,0
	Excluded ^a	0	,0
	Total	94	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,764	5

Uji Validitas dan Reliabilitas Variabel Komitmen Manajemen

Correlations

Correlations

		KM1	KM2	KM3	KM4	KM5	TOTAL
KM1	Pearson Correlation	1	,333**	,330**	,377**	,443**	,712**
	Sig. (2-tailed)		,001	,001	,000	,000	,000
	N	93	93	93	93	93	93
KM2	Pearson Correlation	,333**	1	,809**	,679**	,401**	,815**
	Sig. (2-tailed)	,001		,000	,000	,000	,000
	N	93	94	94	94	94	94
KM3	Pearson Correlation	,330**	,809**	1	,660**	,417**	,795**
	Sig. (2-tailed)	,001	,000		,000	,000	,000
	N	93	94	94	94	94	94
KM4	Pearson Correlation	,377**	,679**	,660**	1	,349**	,760**
	Sig. (2-tailed)	,000	,000	,000		,001	,000
	N	93	94	94	94	94	94
KM5	Pearson Correlation	,443**	,401**	,417**	,349**	1	,687**
	Sig. (2-tailed)	,000	,000	,000	,001		,000
	N	93	94	94	94	94	94
TOTAL	Pearson Correlation	,712**	,815**	,795**	,760**	,687**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	93	94	94	94	94	94

** . Correlation is significant at the 0.01 level (2-tailed).

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	93	98,9
	Excluded ^a	1	1,1
	Total	94	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,792	6

Uji Validitas dan Reliabilitas Variabel Kompetensi Sumber Daya Manusia

Correlations

		KSDA1	KSDA2	KSDA3	KSDA4	TOTAL
KSDM1	Pearson Correlation	1	,712**	,765**	,684**	,870**
	Sig. (2-tailed)		,000	,000	,000	,000
	N	94	94	94	94	94
KSDM2	Pearson Correlation	,712**	1	,879**	,812**	,922**
	Sig. (2-tailed)	,000		,000	,000	,000
	N	94	94	94	94	94
KSDM3	Pearson Correlation	,765**	,879**	1	,861**	,956**
	Sig. (2-tailed)	,000	,000		,000	,000
	N	94	94	94	94	94
KSDM4	Pearson Correlation	,684**	,812**	,861**	1	,915**
	Sig. (2-tailed)	,000	,000	,000		,000
	N	94	94	94	94	94
TOTAL	Pearson Correlation	,870**	,922**	,956**	,915**	1
	Sig. (2-tailed)	,000	,000	,000	,000	
	N	94	94	94	94	94

** . Correlation is significant at the 0.01 level (2-tailed).

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	94	100,0
	Excluded ^a	0	,0
	Total	94	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,844	5

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TPK	94	5	25	20,74	2,991
TekEks	94	9	30	21,47	4,137
PengInter	94	7	25	20,66	2,694
KetpasLing	94	4	20	15,17	2,404
KomMan	94	7	25	20,13	2,637
KomSDM	94	5	20	17,79	2,355
Valid N (listwise)	94				

UjiNormalitas

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		94
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,03647235
Most Extreme Differences	Absolute	,101
	Positive	,049
	Negative	-,101
Kolmogorov-Smirnov Z		,980
Asymp. Sig. (2-tailed)		,292

a. Test distribution is Normal.

b. Calculated from data.

Uji Heteroskedastisitas

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	KomSDM, TekEks, KetpasLing, KomMan, PengInter ^b		Enter

a. Dependent Variable: RES2

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,275 ^a	,076	,023	1,28154

a. Predictors: (Constant), KomSDM, TekEks, KetpasLing, KomMan, PengInter

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11,866	5	2,373	1,445	,216 ^b
	Residual	144,527	88	1,642		
	Total	156,392	93			

a. Dependent Variable: RES2

b. Predictors: (Constant), KomSDM, TekEks, KetpasLing, KomMan, PengInter

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,483	1,198		2,073	,041
	TekEks	-,071	,039	-,227	-1,843	,069
	PengInter	-,065	,073	-,135	-,888	,377
	KetpasLing	,059	,073	,109	,802	,425
	KomMan	-,043	,072	-,088	-,604	,548
	KomSDM	,108	,086	,196	1,257	,212

a. Dependent Variable: RES2

Uji Multikolinieritas

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	KomSDM, TekEks, KetpasLing, KomMan, PengInter ^b		Enter

a. Dependent Variable: TPK

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,732 ^a	,536	,510	2,094

a. Predictors: (Constant), KomSDM, TekEks, KetpasLing, KomMan, PengInter

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	446,181	5	89,236	20,360	,000 ^b
	Residual	385,691	88	4,383		
	Total	831,872	93			

a. Dependent Variable: TPK

b. Predictors: (Constant), KomSDM, TekEks, KetpasLing, KomMan, PengInter

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1,496	1,957		,765	,446		
	TekEks	,112	,063	,155	1,775	,079	,693	1,442
	PengInter	,441	,120	,397	3,685	,000	,454	2,203
	KetpasLing	,105	,120	,084	,876	,383	,568	1,761
	KomMan	,133	,117	,117	1,136	,259	,497	2,014
	KomSDM	,195	,141	,154	1,390	,168	,430	2,326

a. Dependent Variable: TPK

Uji Regresi

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	KomSDM, TekEks, KetpasLing, KomMan, PengInter ^b		Enter

a. Dependent Variable: TPK

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,732 ^a	,536	,510	2,094

a. Predictors: (Constant), KomSDM, TekEks, KetpasLing, KomMan, PengInter

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	446,181	5	89,236	20,360	,000 ^b
	Residual	385,691	88	4,383		
	Total	831,872	93			

a. Dependent Variable: TPK

b. Predictors: (Constant), KomSDM, TekEks, KetpasLing, KomMan, PengInter

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,496	1,957		,765	,446
	TekEks	,112	,063	,155	1,775	,079
	PengInter	,441	,120	,397	3,685	,000
	KetpasLing	,105	,120	,084	,876	,383
	KomMan	,133	,117	,117	1,136	,259
	KomSDM	,195	,141	,154	1,390	,168

a. Dependent Variable: TPK